



TAMIL NADU GOVERNMENT GAZETTE

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Aippasi 3, Saarvari, Thiruvalluvar Aandu-2051

Part III—Section 1(a)

General Statutory Rules, Notifications, Orders, Regulations, etc.,
issued by Secretariat Departments.

NOTIFICATIONS BY GOVERNMENT

COMMERCIAL TAXES AND REGISTRATION DEPARTMENT

AMENDMENTS TO THE TAMIL NADU GOODS AND SERVICES TAX RULES, 2017

[G.O. Ms. No.159, Commercial Taxes and Registration (B1), 19th October 2020,
Aippasi 3, Saarvari, Thiruvalluvar Aandu-2051.]

No. SRO A-37(b)/2020.

In exercise of the powers conferred by section 164 of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017), the Governor of Tamil Nadu, on recommendations of the Council, hereby makes the following rules further to amend the Tamil Nadu Goods and Services Tax Rules, 2017, namely: –

1. Short title and commencement. – (1) These rules may be called the Tamil Nadu Goods and Services Tax (Twelfth Amendment) Rules, 2020.

(2) Save as otherwise provided in these rules, they shall be deemed to have come into force with effect from the 15th day of October, 2020.

2. In the Tamil Nadu Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in rule 46, for the first proviso, the following proviso shall be substituted, namely:-

“Provided that the Commissioner may, on the recommendations of the Council, by notification, specify-

(i) the number of digits of Harmonised System of Nomenclature code for goods or services that a class of registered persons shall be required to mention; or

(ii) a class of supply of goods or services for which specified number of digits of Harmonised System of Nomenclature code shall be required to be mentioned by all registered taxpayers; and

(iii) the class of registered persons that would not be required to mention the Harmonised System of Nomenclature code for goods or services.”.

3. In the said rules, for rule 67A, the following rule shall be substituted, namely:-

“67A. Manner of furnishing of return or details of outward supplies by short messaging service facility. – Notwithstanding anything contained in this Chapter, for a registered person who is required to furnish a Nil return under section 39 in **FORM GSTR-3B** or a Nil details of outward supplies under section 37 in

[illegible]

(Amount in Rs. all Tables)

[illegible][illegible][illegible][illegible]

PART B**7. ISD credit received**

| GSTIN of ISD | Trade/ Legal name | ISD document details | | ISD invoice details (for ISD credit note only) | | | ITC amount involved | | | | GSTR-6 Period | GSTR-6 filing date | Amendment made, if any | Tax Period in which amended | ITC Eligibility |
|--------------|-------------------------|----------------------|-----|--|-----|------|---------------------|-------------|---------------|------|---------------|--------------------|------------------------|-----------------------------|-----------------|
| | | Type | No. | Date | No. | Date | Integrated tax | Central tax | State/ UT tax | Cess | | | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 |
| | | | | | | | | | | | | | | | |

8. Amendments to ISD credit details

| Original ISD Document Details | | | Revised details | | | | | Original ISD invoice details (for ISD credit note only) | | ITC amount involved | | | | ISD GSTR-6 Period | ISD GSTR-6 filing date | Amendment made | Tax period of original record | ITC Eligibility |
|-------------------------------|-----|------|-----------------|-------------------|------|-----|------|---|------|---------------------|-------------|---------------|------|-------------------|------------------------|----------------|-------------------------------|-----------------|
| Type | No. | Date | GSTIN of ISD | Trade/ Legal Name | Type | No. | Date | No. | Date | Integrated Tax | Central Tax | State/ UT Tax | Cess | | | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 |
| | | | | | | | | | | | | | | | | | | |

PART – C**9. TDS and TCS Credit (including amendments thereof) received**

| GSTIN of Deductor / GSTIN of E-Commerce Operator | DeductorName / E-Commerce Operator Name | Tax period of GSTR-7 / GSTR-8 (Original / Amended) | Amount received / Gross value (Original / Revised) | Value of supplies returned | Net amount liable for TCS | Amount (Original / Revised) | | |
|--|---|--|--|----------------------------|---------------------------|-----------------------------|-------------|---------------|
| | | | | | | Integrated tax | Central tax | State /UT tax |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| 9A. TDS | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| 9B. TCS | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |

PART – D**10. Import of goods from overseas on bill of entry (including amendments thereof)**

| ICEGATE Reference date | Bill of entry details | | | | Amount of tax | | Amended (Yes/ No) |
|---------------------------|-----------------------|-----|------|-------|----------------|------|----------------------|
| | Port code | No. | Date | Value | Integrated tax | Cess | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| | | | | | | | |

11. Inward supplies of goods received from SEZ units / developers on bill of entry (including amendments thereof)

| GSTIN of the Supplier (SEZ) | Trade / Legal name | ICEGATE Reference date | Bill of Entry details | | | | Amount of tax | | Amended (Yes/ No) |
|--------------------------------------|--------------------------|------------------------------|-----------------------|-----|------|-------|-------------------|------|----------------------|
| | | | Port code | No. | Date | Value | Integrated tax | Cess | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| | | | | | | | | | |

Instructions:**1. Terms Used :-**

- ITC – Input tax credit
- ISD – Input Service Distributor

2. Important Advisory: FORM GSTR-2A is statement which has been generated on the basis of the information furnished by your suppliers in their respective FORMS GSTR-1,5,6,7 and 8. It is a dynamic statement and is updated on new addition/ amendment made by your supplier in near real time. The details added by supplier would reflect in corresponding FORM GSTR-2A of the recipient irrespective of supplier's date of filing.

3. There may be scenarios where a percentage of the applicable rate of tax rate may be notified by the Government. A separate column will be provided for invoices / documents where such rate is applicable.

4. Table wise instructions:

| Table No. and Heading | Instructions |
|---|--|
| 3 Inward supplies received from a registered person including supplies attracting reverse charge | <p>i. The table consists of all the invoices (including invoices on which reverse charge is applicable) which have been saved / filed by your suppliers in their FORM GSTR-1 and 5.</p> <p>ii. Invoice type :</p> <ol style="list-style-type: none"> R – Regular (Other than SEZ supplies and Deemed exports) SEZWP – SEZ supplies with payment of tax SEZWOP – SEZ supplies without payment of tax DE – Deemed exports CBW – Intra-State supplies attracting IGST <p>iii. For every invoice, the period and date of FORM GSTR-1/5 in which such invoice has been declared and filed is being provided. It may be noted that the details added by supplier would reflect in corresponding FORM GSTR-2A of the recipient irrespective of supplier's date of filing. For example, if a supplier files his invoice INV-1 dated 10th November 2019 in his FORM GSTR-1 of March 2020, the invoice will be reflected in FORM GSTR-2A of March, 2020 only. Similarly, if the supplier files his FORM GSTR-1 for the month of November on 5th March 2020, the invoice will be reflected in FORM GSTR-2A of November 2019 for the recipient.</p> |

| Table No. and Heading | Instructions |
|--|---|
| | <p>iv. The status of filing of corresponding FORM GSTR-3B for FORM GSTR-1 will also be provided.</p> <p>v. The table also shows if the invoice or debit note was amended by the supplier and if yes, then the tax period in which such invoice was amended, declared and filed. For example, if a supplier has filed his invoice INV-1 dated 10th November 2019 in his FORM GSTR-1 of November 2019, the invoice will be reflected in FORM GSTR-2A of November, 2019. If the supplier amends this invoice in FORM GSTR-1 of December 2019, the amended invoice will be made available in Table 4 of FORM GSTR-2A of December 2019. The original record present in Table 3 of FORM GSTR-2A of November 2019 for the recipient will now have updated columns of amendment made (GSTIN, others) and tax period of amendment as December 2019.</p> <p>vi. In case, the supplier has cancelled his registration, the effective date of cancellation will be provided.</p> |
| <p>4</p> <p>Amendment to Inward supplies received from a registered person including supplies attracting reverse charge (Amendment to table 3)</p> | <p>i. The table consists of amendment to invoices (including invoice on which reverse charge is applicable) which have been saved/filed by your suppliers in their FORM GSTR-1 and 5.</p> <p>ii. Tax period in which the invoice was reported originally and type of amendment will also be provided. For example, if a supplier has filed his invoice INV-1 dated 10th November 2019 in his FORM GSTR-1 of November 2019, the invoice will be reflected in FORM GSTR-2A of November, 2019. If the supplier amends this invoice in FORM GSTR-1 of December 2019, the amended invoice will be made available in Table 4 of FORM GSTR-2A of December 2019. The original record present in Table 3 of FORM GSTR-2A of November 2019 for the recipient will now have updated columns of amendment made (GSTIN, others) and tax period of amendment as December 2019.</p> |
| <p>5</p> <p>Debit / Credit notes received during current tax period</p> | <p>i. The table consists of the credit and debit notes (including credit/debit notes relating to transactions on which reverse charge is applicable) which have been saved/filed by your suppliers in their FORM GSTR-1 and 5.</p> <p>ii. If the credit/debit note has been amended subsequently, tax period in which the note has been amended will also be provided.</p> <p>iii. Note Type:</p> <ul style="list-style-type: none"> o Credit Note o Debit Note <p>iv. Note supply type:</p> <ul style="list-style-type: none"> o R – Regular (Other than SEZ supplies and Deemed exports) o SEZWP – SEZ supplies with payment of tax o SEZWOP – SEZ supplies without payment of tax o DE – Deemed exports o CBW – Intra-State supplies attracting IGST <p>v. For every credit or debit note, the period and date of FORM GSTR-1/5 in which such credit or debit note has been declared and filed is being provided. It may be noted that the details added by supplier would reflect in corresponding FORM GSTR-2A of the recipient irrespective of supplier's filing of FORM GSTR-1. For example, if a supplier files his credit note CN-1 dated 10th November 2019 in his FORM GSTR-1 of March 2020, the credit note will be reflected in FORM GSTR-2A of March, 2020 only. Similarly, if the supplier files his FORM GSTR-1 for the month of November on 5th March 2020, the credit note will be reflected in FORM GSTR-2A of November 2019 for the recipient.</p> <p>vi. The status of filing of corresponding FORM GSTR-3B of suppliers will also be provided.</p> <p>vii. The table also shows if the credit note or debit note has been amended subsequently and if yes, then the tax period in which such credit note or debit note was amended, declared and filed.</p> <p>viii. In case, the supplier has cancelled his registration, the effective date of cancellation will be displayed.</p> |
| <p>6</p> <p>Amendment to Debit/Credit notes(Amendment to 5)</p> | <p>i. The table consists of the amendments to credit and debit notes (including credit/debit notes on which reverse charge is applicable) which have been saved/filed by your suppliers in their FORM GSTR-1 and 5.</p> <p>ii. Tax period in which the note was reported originally will also be provided.</p> |

| Table No. and Heading | Instructions |
|--|--|
| 7 ISD credit received | <p>(i) The table consists of the details of the ISD invoices and ISD credit notes which have been saved/filed by an input service distributor in their FORM GSTR-6.</p> <p>(ii) Document Type :</p> <ul style="list-style-type: none"> o ISD Invoice o ISD Credit Note <p>(iii) If ISD credit note is issued subsequent to issue of ISD invoice, original invoice number and date will also be shown against such credit note. In case document type is ISD Invoice these columns would be blank</p> <p>(iv) For every ISD invoice or ISD credit note, the period and date of FORM GSTR-6 in which such respective invoice or credit note has been declared and filed is being provided.</p> <p>(v) The status of eligibility of ITC on ISD invoices as declared in FORM GSTR-6 will be provided.</p> <p>(vi) The status of eligibility of ITC on ISD credit notes will be provided.</p> |
| 8 Amendment to ISD credit received | <p>(i) The table consists of the details of the amendments to details of the ISD invoices and ISD credit notes which have been saved/filed by an input service distributor in their FORM GSTR-6.</p> |
| 9 TDS / TCS credit received | <p>(i) The table consists of the details of TDS and TCS credit from FORM GSTR-7 and FORM GSTR-8 and its amendments in a tax period.</p> <p>(ii) A separate facility will be provided on the common portal to accept/ reject TDS and TCS credit.</p> |
| 10 & 11 Details of Import of goods from overseas on bill of entry and from SEZ units and developers and their respective amendments | <p>(i) The table consists of details of IGST paid on imports of goods from overseas and SEZ units / developers on bill of entry and amendment thereof.</p> <p>(ii) The ICEGATE reference date is the date from which the recipient is eligible to take input tax credit.</p> <p>(iii) The table also provides if the Bill of entry was amended.</p> <p>(iv) Information is provided in the tables based on data received from ICEGATE. Information on certain imports such as courier imports may not be available.</p> |

”

9. In the said rules, in **FORM GSTR-5**, –

(i). in the table,-

(a) in serial number 2, after entry (c), the following entries shall be inserted, namely:

| | | |
|------|-------------|-------------------|
| “(d) | ARN | Auto Populated |
| (e) | Date of ARN | Auto Populated.”; |

(b) in serial number 10,-

(A) in the heading, after the words, “Total tax liability”, the brackets and words “(including reverse charge liability, if any)”, shall be inserted;

(B) after serial number 10B and the entry relating thereto, the following serial number and entry shall be inserted, namely,-

| | | | | | |
|--|--|--|--|--|----|
| “10C. On account of inward supplies liable to reverse charge | | | | | |
| | | | | | ”. |

(ii) in the instructions, –

(a) for paragraph 7, the following paragraph shall be substituted, namely:-

“7. Invoice-level information, rate-wise, pertaining to the tax period should be reported as under:

- (i) for all B to B supplies (whether inter-State or intra-State), invoice level details should be uploaded in Table 5;
- (ii) for all inter-state B to C supplies, where invoice value is more than Rs. 2,50,000/ – (B to C Large) invoice level detail to be provided in Table 6; and
- (iii) for all B to C supplies, other than those reported in table 6, shall be reported in Table 7 providing State-wise summary of such supplies.”;
- (b) in paragraph 8, in clause (ii), after the words, “invoice value is more than”, the word “rupees”, shall be inserted;
- (c) for paragraph 10, the following paragraph shall be substituted, namely: –

“10. Table 10 consists of tax liability on account of outward supplies declared in the current tax period and negative ITC on account of amendment to import of goods in the current tax period. Inward supplies attracting reverse charge shall be reported in Part C of the table.”.

10. In the said rules, in **FORM GSTR-5A**, –

- (i) against serial number 4 and entries relating thereto, the following entries shall be inserted, namely: –

“4(a) ARN:

4(b) Date of ARN:”;

- (ii) for serial number 6, the following shall be substituted, namely: –

“6. Calculation of interest, or any other amount

(Amount in Rupees)

| Sr. No. | Description | Place of supply (State/UT) | Amount due (Interest/ Other) | |
|---------|-------------|-------------------------------|------------------------------|------|
| | | | Integrated tax | Cess |
| 1 | 2 | 3 | 4 | 5 |
| 1. | Interest | | | |
| 2. | Others | | | |
| | Total | | | |

“.

- (iii). for serial number 7, the following shall be substituted, namely:-

“7. Tax, interest and any other amount payable and paid

(Amount in Rupees)

| Sr. No. | Description | Amount payable | | Debit entry no. | Amount paid | |
|---------|--|----------------|------|--------------------|----------------|------|
| | | Integrated tax | Cess | | Integrated tax | Cess |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| 1. | Tax Liability (based on Table 5 & 5A) | | | | | |
| 2. | Interest (based on Table 6) | | | | | |
| 3. | Others (based on Table 6) | | | | | |

“.

11. In the said rules, in **FORM GSTR-9**, –

- (i) in the Table, –

- (a) against serial number 8C, in column 2, for the entry, the following entry shall be substituted, namely:-

"ITC on inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs) received during the financial year but availed in the next financial year up to specified period";

(b) against Pt. V, for the heading, the following heading shall be substituted, namely:-

"Particulars of the transactions for the financial year declared in returns of the next financial year till the specified period.";

(ii) in the instructions, -

(a) after paragraph 2, the following entry shall be inserted, namely,-

"2A. In the Table, against serial numbers 4,5,6 and 7, the taxpayers shall report the values pertaining to the financial year only. The value pertaining to the preceding financial year shall not be reported here."

(b) in paragraph 4,-

(A) after the words, letters and figures, "that additional liability for the FY 2017-18 or FY 2018-19", the word, letters and figures "or FY 2019-20" shall be inserted;

(B) in the Table, in second column, for the letters, figures and word "FY 2017-18 and 2018-19" wherever they occur, the letters, figures and word "FY 2017-18, 2018-19 and 2019-20" shall be substituted;

(c) in paragraph 5, in the Table, in second column, -

(A) against serial number 6B, after the entries, the following entry shall be inserted, namely: -

"For FY 2019-20, the registered person shall report the breakup of input tax credit as capital goods and have an option to either report the breakup of the remaining amount as inputs and input services or report the entire remaining amount under the "inputs" row only.";

(B) against serial number 6C and serial number 6D, -

(i) after the entry ending with the words "entire input tax credit under the "inputs" row only.", the following entry shall be inserted, namely: -

"For FY 2019-20, the registered person shall report the breakup of input tax credit as capital goods and have an option to either report the breakup of the remaining amount as inputs and input services or report the entire remaining amount under the "inputs" row only.";

(ii) in the entry ending with the words, figures and letters "Table 6C and 6D in Table 6D only.", for the letters, figures and word "FY 2017-18 and 2018-19", the letters, figures and word "FY 2017-18, 2018-19 and 2019-20" shall be substituted;

(C) against serial number 6E, after the entry, the following entry shall be inserted, namely: -

"For FY 2019-20, the registered person shall report the breakup of input tax credit as capital goods and have an option to either report the breakup of the remaining amount as inputs and input services or report the entire remaining amount under the "inputs" row only.";

(D) against serial number 7A, 7B, 7C, 7D, 7E, 7F, 7G and 7H, in the entry, for the letters, figures and word "FY 2017-18 and 2018-19", the letters, figures and word "FY 2017-18, 2018-19 and 2019-20" shall be substituted.;

(E) against serial number 8A, after the entry, the following entry shall be inserted, namely: -

"For FY 2019-20, it may be noted that the details from **FORM GSTR-2A** generated as on the 1st November, 2020 shall be auto-populated in this table.";

(F) against serial number 8C, for the entries, the following entry shall be substituted, namely:-

"Aggregate value of input tax credit availed on all inward supplies (except those on which tax is payable on reverse charge basis but includes supply of services received from SEZs) received during the financial year for which the annual return is being filed for but credit on which was availed in the next financial year within the period specified under Section 16(4) of the CGST Act, 2017.";

(d) in paragraph 7, -

(A) after the words and figures "April 2019 to September 2019.", the following shall be inserted, namely: -

"For FY 2019-20, Part V consists of particulars of transactions for the previous financial year but paid in the **FORM GSTR-3B** between April 2020 to September 2020.";

(B) in the Table, in second column, -

"For FY 2019-20, Details of additions or amendments to any of the supplies already declared in the returns of the previous financial year but such amendments were furnished in Table 9A, Table 9B and Table 9C of **FORM GSTR-1** of April 2020 to September 2020 shall be declared here.";

(1) in the entry beginning with the word, letters and figures “For FY 2018-19” after the words “for filling up these details.”, the following entry shall be inserted, namely: –

(2) in the entry beginning with the word, letters and figures "For FY 2017-18" and ending with the words "an option to not fill this table.", for the letters, figures and word "FY 2017-18 and 2018-19", the letters, figures and word "FY 2017-18, 2018-19 and 2019-20" shall be substituted;

(1) in the entry beginning with the word, letters and figures “For FY 2018-19” after the words, letters and figures “in the annual return for FY 2019-20.”, the following entry shall be inserted, namely: –

(2) in the entry beginning with the word, letters and figures "For FY 2017-18" and ending with the words "an option to not fill this table.", for the letters, figures and word "FY 2017-18 and 2018-19", the letters, figures and word "FY 2017-18, 2018-19 and 2019-20" shall be substituted;

(e) in paragraph 8, in the Table, in second column, for the letters, figures and word "FY 2017-18 and 2018-19" wherever they occur, the letters, figures and word "FY 2017-18, 2018-19 and 2019-20" shall be substituted.

12. In the said rules, in **FORM GSTR-9C**, in the instructions, –

(i) in paragraph 4, in the Table, in second column, for the letters, figures and word "FY 2017-18 and 2018-19" wherever they occur, the letters, figures and word "FY 2017-18, 2018-19 and 2019-20" shall be substituted;

(ii) in paragraph 6, in the Table, in second column, for the letters, figures and word "FY 2017-18 and 2018-19" wherever they occur, the letters, figures and word "FY 2017-18, 2018-19 and 2019-20" shall be substituted.

13. In the said rules, in **FORM GST RFD-01**, in Annexure-1, in Statement-2, in the heading the brackets, word and letters“(accumulated ITC)” shall be omitted.

14. In the said rules, in **FORM GST ASMT-16**, for the table, the following table shall be substituted, namely: –

[illegible]

15. In the said rules, in **FORM GST DRC-01**, after entry (c), for the table, the following table shall be substituted, namely: –

[illegible]

16. In the said rules, in **FORM GST DRC-02**, after entry (c), for the table, the following table shall be substituted, namely: –

[illegible]

17. In the said rules, in **FORM GST DRC-07**, after serial number 5, for the table, the following table shall be substituted, namely:

[illegible]

18. In the said rules, in **FORM GST DRC-08**, after serial number 7, for the table, the following table shall be substituted, namely: –

[illegible]

19. In the said rules, in **FORM GST DRC-09**, for the table, the following table shall be substituted, namely: –

| <i>“Act</i> | <i>Tax/Cess</i> | <i>Interest</i> | <i>Penalty</i> | <i>Fee</i> | <i>Others</i> | <i>Total</i> |
|----------------|-----------------|-----------------|----------------|------------|---------------|--------------|
| <i>1</i> | <i>2</i> | <i>3</i> | <i>4</i> | <i>5</i> | <i>6</i> | <i>7</i> |
| Integrated tax | | | | | | |
| Central tax | | | | | | |
| State/UT tax | | | | | | |
| Cess | | | | | | |
| Total | | | | | | “ . |

20. In the said rules, in **FORM GST DRC-24**, for the table, the following table shall be substituted, namely:-

| <i>“Act</i> | <i>Tax</i> | <i>Interest</i> | <i>Penalty</i> | <i>Fee</i> | <i>Other Dues</i> | <i>Total Arrears</i> |
|----------------|------------|-----------------|----------------|------------|-------------------|----------------------|
| <i>1</i> | <i>2</i> | <i>3</i> | <i>4</i> | <i>5</i> | <i>6</i> | <i>7</i> |
| Central tax | | | | | | |
| State / UT tax | | | | | | |
| Integrated tax | | | | | | |
| Cess | | | | | | “ . |

21. In the said rules, in **FORM GST DRC-25**, for the table, the following table shall be substituted, namely: –

| <i>“Act</i> | <i>Tax</i> | | <i>Interest</i> | <i>Penalty</i> | <i>Fee</i> | <i>Other Dues</i> | <i>Total Arrears</i> |
|----------------|------------|--|-----------------|----------------|------------|-------------------|----------------------|
| <i>1</i> | <i>2</i> | | <i>3</i> | <i>4</i> | <i>5</i> | <i>6</i> | <i>7</i> |
| Central tax | | | | | | | |
| State / UT tax | | | | | | | |
| Integrated tax | | | | | | | |
| Cess | | | | | | | ” . |

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Dr. BEELA RAJESH,
Secretary to Government.